

**Illinois Department of Revenue
Regulations**

Title 86 Part 640 Section 640.110 Registration and Returns

TITLE 86: REVENUE

**PART 640
COUNTY WATER COMMISSION SERVICE OCCUPATION TAX**

Section 640.110 Registration and Returns

- a) A serviceman's registration under the Service Occupation Tax Act or the Retailers' Occupation Tax Act (Ill. Rev. Stat. 1987, ch. 120, pars. 440 et seq.) is sufficient for the purposes of Section 4(c) of the Water Commission Act of 1985. No special registration for the County Water Commission Service Occupation Tax is required.

- b) Every serviceman must file a return each month if the serviceman is engaged in the business of selling tangible personal property incidental to providing a service in the territory of the Commission to which he owes County Water Commission Service Occupation Tax. However, the information required for the County Water Commission Service Occupation Taxes may be furnished on the taxpayer's Service Occupation Tax return form in the additional space that is provided on that form for reporting the County Water Commission Service Occupation Tax information.